

Senate Study Bill 1059 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON BOLKCOM)

A BILL FOR

- 1 An Act repealing the property assessment appeal board.
- 2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 257.12, subsection 1, Code 2011, is
2 amended to read as follows:

3 1. If a school district is required to repay property taxes
4 paid for school taxes levied on property originally assessed
5 at five million dollars or more because the assessment was
6 subsequently reduced by ~~the action of the property assessment~~
7 ~~appeal board or~~ judicial action and the amount of the reduction
8 in the assessment equals at least one hundred thousand dollars
9 or two percent of the assessed value of all taxable property
10 in the district prior to the reduction, whichever is less,
11 the school district is eligible for an adjustment in state
12 foundation aid. To receive the adjustment in state foundation
13 aid, the school district shall apply to the department of
14 management prior to the beginning of the budget year following
15 the budget year in which the repayment of the property taxes
16 occurred. The department of management shall determine the
17 amount of adjustment in state foundation aid pursuant to
18 subsection 2.

19 Sec. 2. Section 441.19, subsection 1, paragraph d, Code
20 2011, is amended to read as follows:

21 d. The supplemental returns provided for in this section
22 shall be preserved in the same manner as assessment rolls,
23 but shall be confidential to the assessor, board of review,
24 ~~property assessment appeal board~~, or director of revenue,
25 and shall not be open to public inspection, but any final
26 assessment roll as made out by the assessor shall be a public
27 record, provided that such supplemental return shall be
28 available to counsel of either the person making the return
29 or of the public, in case any appeal is taken to the board of
30 review, ~~to the property assessment appeal board~~, or to the
31 court.

32 Sec. 3. Section 441.38, Code 2011, is amended to read as
33 follows:

34 **441.38 Appeal to district court.**

35 1. Appeals may be taken from the action of the local

1 board of review with reference to protests of assessment, to
2 the district court of the county in which the board holds
3 its sessions within twenty days after its adjournment or May
4 31, whichever date is later. ~~Appeals may be taken from the~~
5 ~~action of the property assessment appeal board to the district~~
6 ~~court of the county where the property which is the subject of~~
7 ~~the appeal is located within twenty days after the letter of~~
8 ~~disposition of the appeal by the property assessment appeal~~
9 ~~board is postmarked to the appellant.~~ No new grounds in
10 addition to those set out in the protest to the local board
11 of review as provided in section 441.37, ~~or in addition to~~
12 ~~those set out in the appeal to the property assessment appeal~~
13 ~~board, if applicable,~~ can be pleaded. Additional evidence
14 to sustain those grounds may be introduced in an appeal from
15 the local board of review to the district court. ~~However, no~~
16 ~~new evidence to sustain those grounds may be introduced in~~
17 ~~an appeal from the property assessment appeal board to the~~
18 ~~district court.~~ The assessor shall have the same right to
19 appeal and in the same manner as an individual taxpayer, public
20 body, or other public officer as provided in section 441.42.
21 Appeals shall be taken by filing a written notice of appeal
22 with the clerk of district court. Filing of the written notice
23 of appeal shall preserve all rights of appeal of the appellant.
24 2. If the appeal to district court is taken from the action
25 of the local board of review, notice of appeal shall be served
26 as an original notice on the chairperson, presiding officer, or
27 clerk of the board of review after the filing of notice under
28 subsection 1 with the clerk of district court. ~~If the appeal~~
29 ~~to district court is taken from the action of the property~~
30 ~~assessment appeal board, notice of appeal shall be served as~~
31 ~~an original notice on the secretary of the property assessment~~
32 ~~appeal board after the filing of notice under subsection 1 with~~
33 ~~the clerk of district court.~~
34 Sec. 4. Section 441.38A, Code 2011, is amended to read as
35 follows:

1 441.38A Notice to school district.

2 In addition to any other requirement for providing of
3 notice, if a property owner or aggrieved taxpayer files a
4 protest against the assessment of property valued at five
5 million dollars or more or files an appeal to the ~~property~~
6 ~~assessment appeal board or the~~ district court with regard to
7 such property, the assessor shall provide notice to the school
8 district in which such property is located within ten days of
9 the filing of the protest or the appeal, as applicable.

10 Sec. 5. 2005 Iowa Acts, chapter 150, section 134, is amended
11 to read as follows:

12 Sec. 134. FUTURE REPEAL.

13 1. The sections of this division of this Act amending
14 sections 7E.6, 13.7, 428.4, ~~441.19~~, 441.35, ~~441.38~~, 441.39,
15 441.43, 441.49, and 445.60, and enacting ~~sections 421.1A and~~
16 section 441.37A, are repealed effective July 1, ~~2013~~ 2011.

17 2. The portion of the section of this division of this
18 Act amending section 441.28 relating only to the property
19 assessment appeal board is repealed effective July 1, 2013
20 2011.

21 Sec. 6. REPEAL. Section 421.1A, Code 2011, is repealed.

22 Sec. 7. REPEAL. Section 441.38B, Code 2011, is repealed.

23 EXPLANATION

24 2005 Iowa Acts, chapter 150, section 134, provides for the
25 automatic repeal of the property assessment appeal board on
26 July 1, 2013. This bill amends the date of the repeal to be
27 July 1, 2011. The bill also makes corresponding amendments to
28 reflect the repeal of the property assessment appeal board.